**November 2-4, 2007** | **Hilton La Jolla Torrey Pines** | **La Jolla, California**

# Annual Meeting of the California Tax Bar & California Tax Policy Conference

**Keynote Address by Eric Solomon**
Assistant Secretary of Tax Policy, Department of the Treasury

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with the Franchise Tax Board and State Board of Equalization present
The Annual Meeting of the California Tax Bar & California Tax Policy Conference

2007

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# Program Highlights

On behalf of the Taxation Section of the State Bar of California, I would like to invite you to the **2007 Annual Meeting of the California Tax Bar**, November 2-4, 2007, at the Hilton La Jolla Torrey Pines, in La Jolla, California. I am pleased to announce that the **California Tax Policy Conference (CTPC)**, formerly sponsored by the California Franchise Tax Board, has been revived and now will be an integral and continuing part of the Annual Meeting of the California Tax Bar. All programs will be open to all meeting registrants, which include tax attorneys, accountants, financial planners, enrolled agents, government employees, and other tax professionals.

The 2007 Conference offers 40 cutting-edge educational sessions covering tax topics and informative practice concepts, which will guarantee that this year's Conference will be one of our best. Program highlights include 12 **State & Local Tax** programs (three co-sponsored programs), with many comprehensive state and local tax programs by many practitioners from California state taxing agencies and private practice. We also will present programs in the areas of **Estate & Gift Taxation, Procedure and Litigation, Corporate Tax and Business Entities, International Tax, Tax Exempt Entities, Tax Policy** and panels by the **Young Tax Lawyers**.

The 2007 Conference will feature a record number of state and federal government officials from the Internal Revenue Service, the United States Tax Court, the Office of Professional Responsibility, the IRS Whistleblower Office, the California Franchise Tax Board, the California State Board of Equalization, and the California Office of the Attorney General. The nation's leading tax practitioners, including experts in the area of state and local taxation, have contributed excellent technical tax programs of interest for any tax professional. Scheduled to appear are **Eric Solomon**, Assistant Secretary for Tax Policy, Washington, D.C., California State Controller **John Chiang**, **Selvi Stanislaus**, Executive Officer of the Franchise Tax Board, and **Deborah Butler**, Associate Chief Counsel, Procedure and Administration, IRS, Washington D.C. Judges **Mary Ann Cohen**, **David Laro**, and **Stephen J. Swift** of the United States Tax Court also will participate.

While the educational content is outstanding, the Annual Meeting presents an opportunity for registrants to engage in several networking events throughout the weekend—events designed to give attendees an opportunity to meet, confer, and mingle with colleagues and government officials on an informal basis. Among the events scheduled are Committee luncheons on Friday afternoon, including a special CTPC luncheon; dinners for CTPC and Tax Annual Meeting attendees on Friday evening; a keynote and awards luncheon on Saturday; and cocktail receptions on Friday and Saturday evening. Networking events are open to all registrants (although lunches and dinners are separately ticketed events).

Finally, the 2007 Tax LL.M. Job Fair will return and will take place during this year's Conference beginning at 9:00 am on Friday, November 2. The Tax LL.M. Job Fair is sponsored by Chapman University School of Law, Golden Gate University School of Law, Loyola Law School, Los Angeles, and University of San Diego School of Law. Employers who are interested in participating may sign-up with the application included with this brochure or online at: www.sandiego.edu/usdlaw/about/news/calendars/event/2007_1102LLMTaxFairEmp.php.

I am excited about this year's Tax Annual Meeting and California Tax Policy Conference and hope you will join us in beautiful La Jolla, California for a spectacular weekend!

**G. Michelle Ferreira**
Chair, 2007 Annual Meeting

# PROGRAMS BY COMMITTEE

### Corporate Tax & Business Entities
[11] Sharing a Piece of the Pie: Taxation of Compensatory Partnership Interests
[15] Corporate Income Tax Update
[25] Using ESOP's as an M&A Acquisition and Business Succession Tool

### Estate & Gift Tax
[2] Estate and Gift Tax Update
[12] Fun with Credit: Borrowing to Enhance Tax Benefits
[16] Practical Considerations For Estate Tax Returns: Audits, Appeals and Tax Court
[20] Tax Updates for Domestic Partnerships in California
[26] State Fiduciary Income Taxation: The National Landscape -- and California's Peculiar Problem

### Income and Other
[3] Tax Issues of Ownership and Operation of Private Aircraft and Watercraft
[6] Whistleblowers: The Law and Ethics of Representing Tax Informants in California and before the IRS
[17] Section 409A and Deferred Compensation: Where Are We Now?
[21] Tax Issues Affecting IRC Sec. 1031 Exchanges
[35] Legislative Income Tax Update and Current Developments

### International
[7] Surprise! You have a Foreign Trust
[30] Global Enforcement Here to Stay: Cross-Border Evidence Gathering and Enforcement (co-sponsored by the Procedure and Litigation Committee)

### Procedure & Litigation
[1] The Blair Witch Project: Hot Topics in California's Taxation of Trusts (co-sponsored by State and Local Tax Committee)
[8] Out of Settlement into the Litigation Fire: The Latest in the Tax Shelter Wars (co-sponsored by the State and Local Tax Committee)
[13] Discharging and Litigating Tax Liabilities in Bankruptcy Under the New Bankruptcy Law

### Procedure & Litigation (continued)
[18] Practitioners of Tax: Ethical Considerations and Consequences
[22] The Razor's Edge: Practical Realities and Ethical Responsibilities in Egg Shell Audits
[27] IRS Collection Techniques and Third Parties
[31] Avoiding "Overruled"- Best Practices in the Tax Court
[36] Federal Procedural Roundtable
[38] Mock Tax Court Trial

### Tax Exempt
[4] Advanced Charitable Giving- Pension Protection Act Donor and Exempt Organization Provisions
[28] Nonprofit Organizations and Politics: Politics and Charities Don't Mix
[39] Charitable Remainder Trusts at Age 37

### Tax Policy
[32] Mind the Tax Gap (co-Sponsored by the State and Local Tax Committee)

### Young Tax Lawyers
[9] Property Tax Issues and Trust Administration
[23] Legal, Tax and Insurance Issues in Business Succession Planning for Corporations and Partnerships: A Practical Discussion
[40] IRA's and Trusts; To Trust or Not to Trust

### State & Local Tax (CTPC)
[5] Chief Counsel Roundtable
[10] State and Local Tax Litigation: What's Hot and What's Not
[14] California Legislation - Something Old and New
[19] Nexus - Physical Presence? Economic Presence? Attribution?
[24] Humor in the High Court
[29] Apportionment: Where Are We Now?
[33] Combined Reporting: A Trip Down Memory Lane and Recent Policy Considerations
[34] Sales & Use Tax: Hot Topics and Recent Developments
[37] FTB and BOE Procedural Nuts & Bolts with a Stroll Down Settlement Lane

# TICKETED EVENTS

Selvi Stanislaus

## FRIDAY, NOVEMBER 2

Friday Committee Luncheons

**Friday Committee Luncheons**
**Ticketed Event ($30)**
**12:00 noon-1:15 pm**
Committees of the State Bar Taxation Section hold luncheons for their members to meet one another and discuss committee business and activities. Lunches are open to all tax professionals. Indicate which luncheon you will attend on the Program Registration Form. The cost to attend a Tax Committee luncheon is $30, which is NOT included in the Conference registration fee. Luncheons are offered by the following committees:

**Corporate Tax Committee**
**Estate & Gift Tax Committee**
**Income & Other Taxes Committee**
**Practice & Procedure Committee**
**State and Local Tax Committee sponsored by KPMG, LLP.**
(A CTPC luncheon with special speakers **Selvi Stanislaus**, Executive Officer of the Franchise Tax Board, and **Benjamin Miller**, Multistate Tax Affairs Counsel of the Franchise Tax Board.)

**Young Tax Lawyers Committee** Luncheon Program "**Career Options for Young Tax Lawyers"**—highlights of career options available to young tax lawyers in private and government practice, and opportunities in accounting and business.

# GOVERNMENT SPEAKERS

(STATE AND FEDERAL GOVERNMENT SPEAKERS NAMES AVAILABLE AT PRESS TIME)

**William Alexander**, Associate Chief Counsel, Corporate, IRS

**Elizabeth Abreu**, Tax Counsel IV, State Board of Equalization

**Alan M. Astengo**, Team Manager, LMSB, Foreign Residency Compliance International

**Patrick Bittner**, Settlement Bureau Director, Franchise Tax Board

**Kimberly Bott**, Assembly Revenue and Taxation Committee

**Deborah Butler**, Associate Chief Counsel, Procedure and Administration, IRS

**Carla Caruso**, Tax Counsel III, State Board of Equalization

**Kristine Cazadd**, Chief Counsel, State Board of Equalization

**Michael Chesman**, Director of Office of Professional Responsibility

**John Chiang**, California State Controller

**Honorable Mary Ann Cohen**, United States Tax Court

**Michael Desmond**, Tax Legislative Counsel, Domestic

**Willis Douglas**, IRS, SB/SE

**Randy Ferris**, Tax Counsel IV, State Board of Equalization

**Cynthia Foster**, IRS Counsel, Criminal Tax Division

**Steven Green**, Deputy Attorney General, Office of the Attorney General

**Donna Herbert**, Senior Counsel, IRS, SB/SE

**William Hilson**, Tax Counsel IV, Franchise Tax Board

**Sarah Hall Ingram**, Chief, IRS Office of Appeals

**Carl Joseph**, Tax Counsel, Franchise Tax Board

**Alan LoFaso**, Chief Deputy, Board Member First District, Betty T. Yee, State Board of Equalization

**Honorable David Laro**, United States Tax Court

**Marcy Jo Mandel**, Deputy Controller, State Board of Equalization

**Benjamin Miller,** Multistate Tax Affairs Counsel, Franchise Tax Board

**Chuck Morris**, IRS Estate and Gift Tax Examination Division

**Jordan Musen**, Associate Area Counsel, IRS, SB/SE

**Christopher Parker,** Tax Counsel, Fronchise Tax Board

**Debra Peterson,** Tax Counsel, Franchise Tax Board

**Eric Solomon**, Assistant Secretary for Tax Policy

**Selvi Stanislaus**, Executive Officer, Franchise Tax Board

**Honorable Stephen J. Swift**, United States Tax Court

**Janice Thurston**, Assistant Chief Counsel, State Board of Equalization

**Luis Tejada**, Manager, Exam Fraud Technical Advisors, IRS

**Elizabeth Tucker**, Director, Communications, Liaison and Disclosure, IRS, SB/SE

**Geoff Way**, Chief Counsel, Franchise Tax Board

**Stephen Whitlock**, Director, IRS Whistleblower Office

**Paul Zamolo**, Associate Area Counsel, IRS, SB/SE





## Friday Night Dinners

**California Tax Bar Annual Dinner**
**Ticketed Event ($55)**
**7:00 pm**
*Sponsored by the Tax Procedure and Litigation Committee.* All Conference attendees are invited to attend!

**California Tax Policy Conference Dinner (CTPC)**
**Ticketed Event ($45)**
**7:00 pm**
Hilton La Jolla Torrey Pines
California Tax Policy Conference attendees are invited to this annual gathering of State and Local Tax professionals. Sponsored by **Morrison & Foerster LLP, Pillsbury Winthrop Shaw Pittman LLP,** and **Reed Smith LLP.**

## SATURDAY, NOVEMBER 3

### Luncheon

**Keynote & Award Luncheon**
**Ticketed Event ($40)**
**12:00 Noon – 2:00 pm**
A luncheon will be held featuring a keynote address by **Eric Solomon**, Assistant Secretary for Tax Policy, Washington, D.C., and presentation by **John Chiang,** California State Controller, of the *V. Judson Klein Award* to **Wendy Abkin**, and *Joanne M. Garvey Award* to **Avram Salkin**.

# FRIDAY, NOVEMBER 2

The State and Local Tax Committee and California Tax Policy Programs are shown in **Purple**.

| | |
|---|---|
| **8:00 am – 11:40 am** | **Tax LL.M. Job Fair** |
| **11:00 am – 6:00 pm** | **Conference Registration** |
| **12:00 noon – 1:15 pm** | **Committee Luncheons** (Ticketed Event $30) |

## CONCURRENT EDUCATION PANELS

**1:30 pm – 2:30 pm**

**[1] The Blair Witch Project: Hot Topics in California's Taxation of Trusts**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Procedure & Litigation and co-sponsored by State and Local Tax Committee
Panelists will review the law and highlight the issues and uncertainties confronting California income beneficiaries of trusts, including capital gain income issues, non-contingent interest and nexus issues.
Speakers: Steven Katz, Sideman & Bancroft, LLP, San Francisco
Christopher Parker, Tax Counsel, General Tax Law Bureau, Franchise Tax Board, Sacramento
J. Daniel Schrauth, JP Morgan Private Bank, San Francisco

**1:30 pm – 3:00 pm**

**[2] Estate and Gift Tax Update**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Estate & Gift Tax
An overview of new legislation and case law affecting estate and gift tax practitioners.
Speakers: Robin L. Klomparens, Wagner, Kirkman, Blaine, Klomparens & Youmans, Mather
Charles W. Morris, Internal Revenue Service, Santa Ana
Betty J. Williams, Mopsick & Little LLP, Sacramento

**[3] Tax Issues of Ownership and Operation of Private Aircraft and Watercraft**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Income and Other Taxes
An overview of sales, use, income tax implications of the ownership, import and export and sale of private aircraft and watercraft.
Speakers: Carla Caruso, Tax Counsel III, State Board of Equalization, Sacramento
Michael Fang, Ernst & Young LLP, San Francisco

**[4] Advanced Charitable Giving - Pension Protection Act Donor and Exempt Organization Provisions**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Tax Exempt
The PPA, enacted August 17, 2006, resulted in the most significant tax changes to the exempt organization arena in the last 30 years. This class will outline the new provisions applicable to both donors and exempt organizations, including the increases in excise taxes, new prohibitions and reporting and disclosure requirements for supporting organizations and donor advised funds, as well as increased charitable incentives. The class will also analyze the new provisions in IRC Code
Sections 4958 and 4967, and discuss the interplay between the two sections.
Speakers: Julie M. Keeney, Deloitte Tax LLP, San Diego
Kim A. Ryan, Deloitte Tax LLP, San Diego
Teresa T. Young, Deloitte Tax LLP, San Diego

**[5] Chief Counsel Roundtable**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by State & Local Tax (CTPC)
A comprehensive annual update of developments in the franchise, sales and use and property taxes area, including significant administrative developments, by a panel of California tax agency Chief Counsels and other state tax experts.
Speakers: Kristine Cazadd, Chief Counsel, State Board of Equalization, Sacramento
Marcy Jo Mandel, Deputy Controller, Office of the State Controller, Los Angeles
Charles J. Moll, Winston & Strawn LLP, San Francisco
Geoff Way, Chief Counsel, Franchise Tax Board, Sacramento

## CONCURRENT EDUCATION PANELS

**3:15 pm – 4:45 pm**

**[6] Whistleblowers: The Law and Ethics of Representing Tax Informants in California and before the IRS**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Income and Other Taxes
A review of the IRS Whistleblower program, including recent developments important to tax practitioners representing whistleblowers. The representation of tax informants in California involves many legal and ethical issues, including statutes that make it illegal to be a tax informant in certain situations.
Speakers: Deborah A. Butler, Associate Chief Counsel, Procedure and Administration, IRS, Washington D.C.
Kneave Reagall, South Pasadena
Steven Whitlock, Director, IRS Whistleblower Office, Washington, D.C.

**[7] Surprise! You have a Foreign Trust**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by International Tax Committee
This panel will discuss the tax implications of a US versus a foreign trust, including how to determine a trust's situs, as well as the methods and tax consequences of changing a trust's situs. The panel will explain how trusts subject to U.S. law can be foreign trusts under 7701(a)(31)(B) and will address unique compliance issues arising out of IRS Forms 3520, 3520-A, 8891 and 1040NR for foreign trusts and the new AICPA-IRS task force on foreign trusts.
Speakers: Patrick W. Martin, Procopio Hargreave, Cory & Savitch, LLP, San Diego
Jon Schimmer, Procopio Hargreave Cory & Savitch, LLP, San Diego
Enrique Hernandez-Pulido, Procopio Hargreave Cory & Savitch, LLP, San Diego

**[8] Out of Settlement into the Litigation Fire: The Latest in the Tax Shelter Wars**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Procedure & Litigation and co-sponsored by State and Local Tax Committee
Has the time for settlement offers really concluded? What cases are currently in litigation and how have the cases that have been decided influenced the parties/litigation strategies? Join us for a discussion of case law developments, including Klamath and Bakersfield Energy Partners, as well as legislative changes in the tax shelter realm.
Moderator: Sharyn Fisk, Hochman Salkin Rettig Toscher & Pwerez, PC, Beverly Hills
Speakers: Gordon L. Gidlund, Associate Area Counsel, LMSB, San Diego
John Harbin, David L. Rice, APC, Torrance
Debra Peterson, Tax Counsel, Franchise Tax Board, Sacramento
Paul Zamolo, Associate Area Counsel, IRS, SB/SE, San Francisco

**[9] Property Tax Issues and Trust Administration**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Young Tax Lawyers cosponsored by State and Local and Estate and Gift
This program will discuss the fundamental property tax issues that arise during trust and estate administration. The discussion covers tips on minimizing property tax exposure, allocation of property tax exclusion for parent-child transfers, resources available to practitioners for property tax questions, and what to expect when appearing before the Assessment Appeals Board.
Speakers: Jamie Lee, Palmieri, Tyler, Wiener, Wilhelm & Waldron, LLP, Irvine
Troy M. Van Dongen, Winston & Strawn LLP, San Francisco

**[10] State and Local Tax Litigation: What's Hot and What's Not**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by State & Local Tax (CTPC)
An in-depth analysis by our panel of state tax experts of several significant recent California and out-of-state court cases.
Moderator: Benjamin Miller, Multistate Tax Affairs Counsel, Franchise Tax Board, Sacramento
Speakers: Steven J. Green, Deputy Attorney General, Office of the Attorney General, Sacramento
William C. Hilson Jr., Tax Counsel IV, Franchise Tax Board, Sacramento
Brian W. Toman, Reed Smith LLP, San Francisco
Jeffrey M. Vesely, Pillsbury Winthrop Shaw Pittman LLP, San Francisco

## CONCURRENT EDUCATION PANELS

**5:00 pm – 6:00 pm**

**[11] Sharing a Piece of the Pie: Taxation of Compensatory Partnership Interests**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Corporate Tax & Business Entities
This program will provide an understanding of the tax considerations implicated by the issuance of compensatory interests in a partnership, and an overview of the new regulations.
Speakers: Jay K. Ghiya, Munger Tolles & Olson, LLP, Los Angeles
Paul Kugler, KPMG LLP, Washington, D.C.
Scott H. Racine, Akin Gump & Strauss Hauer & Field, LLP, Los Angeles

**[12] Fun with Credit: Borrowing to Enhance Tax Benefits**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Estate & Gift Tax
The panel will highlight important tax rules and use real-life examples to uncover the practical considerations of borrowing in specific situations. Learn how to use loans to: finance estate tax payments while gaining an up-front deduction for all interest (Graegin loans), protect transfer tax benefits of GRATs and sales to grantor trusts, diversify a concentrated position without realizing gain, finance gifts while preserving basis step-up, create deductible interest on the purchase of personal-use assets, and facilitate transfers of partnership interests.
Speakers: J. Daniel Schrauth, JP Morgan Private Bank, San Francisco
Nancy Sheppard, JP Morgan Private Bank, San Francisco

**5:00 pm – 6:00 pm**

**[13] Discharging and Litigating Tax Liabilities in Bankruptcy Under the New Bankruptcy Law**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Procedure & Litigation
The panelists will discuss important changes to the bankruptcy laws by the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, with a special emphasis on the provisions affecting tax liabilities. In particular, the panelists will discuss the current rules for discharging and litigating tax liabilities in bankruptcy.
Speakers: Basil Boutris Vaught & Boutris, LLP, Oakland
James Whitten, IRS Counsel, SB/SE, San Jose (invited)

**[14] California Legislation - Something Old and New**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by State & Local Tax (CTPC)
An insider's look at how tax and fee legislation is analyzed, scored and moved through the legislative process, with examples relative to key legislation from the recently-concluded 2007 Legislative Session.
Speakers: Kimberly Bott, Assembly Committee on Revenue and Taxation, Sacramento
Valerie C. Dickerson, Deloitte Tax LLP, Costa Mesa
Chris Micheli, Snodgrass & Micheli, LLC, Sacramento

**6:00 pm – 7:00 pm**

**Conference Reception**
(All conferees invited to attend.)
Sponsored by Higgs Fletcher & Mack LLP

**7:00 pm – 10:00 pm**

**Annual Meeting of the California Tax Bar Dinner**
Sponsored by Tax Procedure and Litigation Committee
Ticketed event: $55 (cash bar/wine included with dinner.)
All conferees are invited to attend dinner.

**7:00 pm – 10:00 pm**

**State and Local Tax Dinner (CTPC)**
Sponsored by Morrison & Foerster LLP, Pillsbury Winthrop Shaw Pittman LLP, and Reed Smith LLP
Hilton La Jolla Torrey Pines
Ticketed event: $45
(Cash bar/wine included with dinner.)

# SATURDAY, NOVEMBER 3

**7:30 am– 5:30 pm** — **Conference Registration**

**7:30 am – 8:30 am** — **Continental Breakfast**
Sponsored by Bernstein Global Wealth Management

**8:45 am – 12:00 noon** — **Morning Concurrent Education Panels**

## CONCURRENT EDUCATION PANELS

**8:45 am – 10:45 am**

**[15] Corporate Income Tax Update**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Corporate Tax and Business Entities
Learn how to put the right spin on corporate splits. Panelists will cover the basics to the latest regarding corporate separations, including the recent amendment of IRC Section 355(b)(3) and the newly proposed regulations regarding the active trade or business requirement.
Speakers: William D. Alexander, Associate Chief Counsel, Corporate, IRS, Washington, D.C.
Julie A. Divola, Pillsbury Winthrop Shaw Pittman LLP, San Francisco
Eric Solomon, Assistant Secretary for Tax Policy, Washington, D.C.
Douglas Youmans, Wagner Kirkman Blaine Klomparens & Youmans, Mather

**[16] Practical Considerations For Estate Tax Returns: Audits, Appeals and Tax Court**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Estate & Gift Tax
An audit of the Form 706 begins when it is filed. This panel will discuss select topics ranging from preparing a Form 706 through litigating estate tax issues in United States Tax Court. Many of the topics will be drawn from recent cases and IRS guidance.
Speakers: Donna Herbert, Senior Counsel, Internal Revenue Service, SB/SE, Thousand Oaks
Charles W. Morris, Internal Revenue Service, Santa Ana
John W. Prokey, Ramsbacher Prokey, San Jose

**8:45 am – 10:45 am**

**[17] Section 409A and Deferred Compensation: Where Are We Now?**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Income and Other Taxes cosponsored with Corporate Tax and Business Entities
The program will provide an in-depth overview of Section 409A regulations and will discuss drafting and design issues in light of these new regulations. Panelists also will examine the final regulations' impact on operations and record keeping.
Speakers: John Heber, Manatt Phelps & Phillips, Palo Alto
Sam Sheth, Sheth Law Group, Newport Beach
Lincoln Terzian, KPMG, LLP

**[18] Practitioners of Tax: Ethical Considerations and Consequences**
(2 Hours Legal Ethics Credit, Legal Specialization and CPE Credit)
Sponsored by Procedure & Litigation
An overview of the most frequently applied disciplinary sections of Circular 230 and recent amendments, with a discussion of the new monetary penalties and recently issued guidance.
Speakers: Michael Chesman, Director of the Office of Professional Responsibility, IRS, Washington D.C.
Karen L. Hawkins, Taggart & Hawkins, Oakland

**[19] Nexus - Physical Presence? Economic Presence? Attribution?**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by State & Local Tax (CTPC)
This presentation will focus on past and current cases and current audit activity nationwide involving nexus in both income tax and sales and use taxes. It also will include a discussion regarding related FIN 48 implementation issues and relevant federal legislation.
Speakers: Hollis L. Hyans, Morrison & Foerster, New York
Stephen P. B. Kranz, Committee on State Taxation, Washington, D.C.
Robert G. Lang, KPMG LLP, Salt Lake City
Arthur R. Rosen, McDermott Will & Emery LLP, New York

## CONCURRENT EDUCATION PANELS

**11:00 am – 12:00 noon**

**[20] Tax Updates for Domestic Partnerships in California**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Estate & Gift Tax co-sponsored by Young Tax Lawyers
An overview of the income, estate and gift tax implications of California's domestic partnership statute.
Speakers: Wendy E. Hartmann, Law Offices of Wendy E. Hartmann, Woodland Hills
Robin L. Klomparens, Wagner Kirkman Blaine Klomparens & Youmans, LLP, Mather
Joy J. Paeske, Henderson & Caverly LLP, Rancho Santa Fe

**[21] Tax Issues Affecting IRC Sec. 1031 Exchanges**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Income and Other
A discussion of changes affecting 1031 tax-deferred exchanges including recent rulings, guidance and case law pertaining to REIT exchanges, related party rules, MACRS, finalization of the 468B regulations, the IRS priority guidance list and QI defalcations.
Moderator: Minna Yang, Wagner Kirkman Blaine Klomparens & Youmans LLP, Mather
Speakers: Phil Jelsma, Luce Forward Hamilton & Scripps, San Diego
Kelly A. Pearl, First American Title Insurance Company, San Diego

**[22] The Razor's Edge: Practical Realities and Ethical Responsibilities in Egg Shell Audits**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Procedure & Litigation
Panelists will explore the facts and circumstances and the internal operations of the IRS that may cause a civil exam to evolve into a referral to the criminal investigation division and possible prosecution. The discussion will include the potential ethical issues that can arise in the course of representing the "eggshell" client.
Speakers: Wendy Abkin, Sideman & Bancroft, LLP, San Francisco
Cynthia Foster, Criminal Tax Division, IRS Office of Chief Counsel, San Francisco
Luis Tejada, Manager, IRS Exam Fraud Technical Advisors, San Francisco

**[23] Legal, Tax and Insurance Issues in Business Succession Planning for Corporations and Partnerships: A Practical Discussion**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Young Tax Lawyers
Panelists will discuss the tax consequences, practical problems, and legal issues associated with business succession planning for small, closely-held, corporations, partnerships, and limited liability companies. Panelists also will discuss the issues presented by using insurance to fund buy-outs and stock redemptions of deceased or retiring partners, shareholders, or members.
Speakers: Matthew Garrett, The Garrett Group, San Diego
Brian White, Branton & Wilson, San Diego

**11:00 am – 12:00 noon**

**[24] Humor in the High Court**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by State & Local Tax (CTPC)
A favorite among state tax professionals, Paul Frankel and Professor Richard Pomp will provide a tongue and cheek exchange regarding current nationwide state tax litigation.
Speakers: Paul H. Frankel, Morrison & Foerster LLP, New York
Richard D. Pomp, Alva P. Loiselle Professor of Law, University of Connecticut Law School, Hartford

**12:15 pm – 2:00 pm**

**Luncheon Program Ticketed Event $40**
Keynote Speaker: **Eric Solomon**, Assistant Secretary for Tax Policy, Washington, D.C.. Special presentations by **John Chiang**, California State Controller, of the V. Judson Klein and Joanne M. Garvey Awards.

**2:15 pm – 5:30 pm**

**Afternoon Concurrent Education Panels**

## CONCURRENT EDUCATION PANELS

**2:15 pm – 3:15 pm**

**[25] Using ESOP's as an M&A Acquisition and Business Succession Tool**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Corporate Tax and Business Entities
A discussion on ways to utilize ESOPs to create a favorable tax structure for acquisitions and business succession.
Speakers: Edwin G. Schuck Jr., Holme Roberts & Owen, LLP, Los Angeles
Kevin G. Long, Chang Ruthenberg & Long, PC, Folsom

**[26] State Fiduciary Income Taxation: The National Landscape -- and California's Peculiar Problem**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Estate & Gift Tax
A discussion of the confusing patchwork of state fiduciary income tax laws nationwide and how best to avoid unpleasant surprises from the tax man, especially the California Franchise Tax Board.
Speaker: Philip J. Hayes, Bessemer Trust, San Francisco

**[27] IRS Collection Techniques and Third Parties**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Procedure & Litigation
Does your client think that he can transfer, give or away or sell his property to avoid IRS collection? Attorneys from the Office of IRS Chief Counsel and from the private sector will discuss federal tax collection tools. The discussion will focus on nominee and alter-ego liens, fraudulent conveyances, transferee liability, and estate and gift tax liens.
Speakers: Dennis Brager, Brager Tax Law Group, A P.C., Los Angeles
Willis B. Douglas, Senior Attorney & Special Assistant U.S. Attorney, IRS Counsel, Laguna Niguel
LaVonne D. Lawson, Law Offices of LaVonne Lawson, Los Angeles

**[28] Nonprofit Organizations and Politics: Politics and Charities Don't Mix**
(1 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by Tax Exempt
A substantive overview and highlights of the IRS's position on political activities of nonprofit organizations including topics such as: voter guides; issue advocacy/electioneering; online/Internet political communications; disclosure requirements for §527 organizations; and emerging trends in the development of the law in these areas. The session also will include an update and brief overview of the IRS's Political Activities Compliance Initiative, and excess benefit transactions for non-profits.
Speaker: Sean Treglia, The Treglia Group, Marina Del Rey

**2:15 pm – 3:45 pm**

**[29] Apportionment: Where Are We Now?**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by State & Local Tax (CTPC)
An in-depth discussion of current apportionment factor issues with a particular emphasis on UDITPA Section 18 (equitable relief and distortion), sales factor, and sourcing of services.
Speakers: Bart Baer, Deloitte Tax LLP, San Francisco
Eric J. Coffill, Morrison & Foerster LLP, Sacramento
Steve M. Danowitz, Ernst & Young LLP, Los Angeles
Joe Huddleston, Executive Director, Multistate Tax Commission, Washington DC

## CONCURRENT EDUCATION PANELS

**3:30 pm – 5:30 pm**

**[30] Global Enforcement Here to Stay: Cross-Border Evidence Gathering and Enforcement**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by International and Procedure and Litigation
An overview of the government's powerful information gathering and enforcement strategies. Speakers will discuss the Bank Secrecy Act, Patriot Act and the reporting of cross-border financial transactions and accounts.
Speakers: Alan M. Astengo, Team Manager, LMSB, Foreign Residency Compliance, International, San Francisco
Karen L. Hawkins, Taggart & Hawkins, Oakland
Ed Robbins, Hochman Salkin Toscher Rettig & Perez. P.C., Beverly Hills

**[31] Avoiding "Overruled"- Best Practices in the Tax Court**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Procedure & Litigation
An overview of Tax Court best practices, including discovery, motions practice, stipulations of fact, expert reports and witnesses, settlements, evidentiary issues, opening statements, testimony and briefs from the perspective of Tax Court judges.
Moderator: William Quealy, Jr., KPMG, LLP, San Diego
Speakers: Honorable Mary Ann Cohen, United States Tax Court
Honorable David Laro, United States Tax Court
Honorable Stephen Swift, Unites States Tax Court

**[32] Mind The Tax Gap**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Tax Policy and co-sponsored by State and Local Tax Committee (CTPC)
This program will cover the IRS and California Tax Gap efforts. Panelists will address the California Tax Gap strategy and IRS Tax Gap report, review the Tax Gap research findings and legislative proposals to reduce the Tax Gap, and discuss the IRS and California partnerships to jointly address the Tax Gap.
Speakers: Alan LoFaso, Chief Deputy, Board Member First District, Betty T. Yee, State Board of Equalization, Sacramento
Eric Solomon, Assistant Secretary for Tax Policy, Washington, D.C.
Elizabeth Tucker, Director, Communications, Liaison and Disclosure, SB/SE, Washington D.C.

**4:00 pm – 5:30 pm**

**[33] Combined Reporting: A Trip Down Memory Lane and Recent Policy Considerations**
(1.5 Hour of MCLE, Legal Specialization and CPE Credit)
Sponsored by State & Local Tax (CTPC)
A discussion of tax reporting issues for mixed groups (financials/nonfinancials, insurance companies), expansion of water's edge, and the recent movement of some states to consolidated/combined reporting.
Speakers: Bruce A. Daigh, PricewaterhouseCoopers LLP, New York
Annie Huang, Pillsbury Winthrop Shaw Pittman LLP, San Francisco
Carl A. Joseph, Tax Counsel, Franchise Tax Board, Sacramento
Prentiss Willson, Consultant, Ernst & Young LLP, Larkspur

**5:30 pm – 7:00 pm**

**Conference Reception**
(All conferees invited to attend.)
Sponsored by Procopio, Cory, Hargreaves & Savitch LLP

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# SUNDAY, NOVEMBER 4

**8:00 am – 10:00 am** **Conference Registration and Continental Breakfast**

**8:30 am – 12:15 pm** **Concurrent Education Panels**

**8:30 am – 10:15 am**

**[34] Sales & Use Tax: Hot Topics and Recent Developments**
(1.75 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by State & Local Tax (CTPC)
An in-depth look by our panel of sales and use tax experts at recent California and out-of state sales and use tax cases as well as other sales and use tax hot topic developments.
Speakers: Randy M. Ferris, Tax Counsel IV, State Board of Equalization, Legal Department, Tax & Fee Programs Division, Sacramento
Janice Thurston, Assistant Chief Counsel, State Board of Equalization, Sacramento
Marilyn Wethekam, Horwood Marcus & Berk Chartered, Chicago
Lee Zoeller, Reed Smith LLP, Philadelphia

## CONCURRENT EDUCATION PANELS

**8:30 am – 10:30 am**

**[35] Legislative Income Tax Update and Current Developments**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Income and Other Taxes
Review of recently enacted and proposed legislation and recent cases, rulings and regulations in income tax area.
Speakers: Michael Desmond, Tax Legislative Counsel, Washington, DC
Curt Harrington, Harrington & Harrington, Long Beach
Stuart A. Simon, Hochman Salkin Rettig Tosher & Perez, P.C., Beverly Hills

**8:30 am – 10:30 am**

**[36] Federal Procedural Roundtable**
(2 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Procedure & Litigation
A review and discussion of the past year's most important procedural developments from the viewpoint of the IRS Exam and Appeals Divisions, the Office of Chief Counsel, and the Tax Court.
Moderator: Wendy Abkin, Sideman & Bancroft, LLP, San Francisco
Speakers: Deborah Butler, Associate Chief Counsel, Procedure and Administration, Washington, DC
Sarah Hall Ingram, Chief, IRS Office of Appeals, Washington DC
Honorable Stephen Swift, U.S. Tax Court, Washington, DC

**10:30 am-12:15 pm**

**[37] FTB and BOE Procedural Nuts & Bolts with a Stroll Down Settlement Lane**
(1.75 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by State & Local Tax (CTPC)
An overview of the administrative procedures at the BOE and FTB and an in-depth discussion of the administrative settlement process at both taxing agencies.
Moderator: Carley A. Roberts, Morrison & Foerster LLP, Sacramento
Speakers: Elizabeth Abreu, Senior Staff Counsel, California State Board of Equalization, Sacramento
Patrick J. Bittner, Settlement Bureau Director, Franchise Tax Board, Rancho Cordova
Robert Garvey, PricewaterhouseCoopers LLP, San Diego
Kimberley Reeder, Baker & McKenzie LLP, Palo Alto

## CONCURRENT EDUCATION PANELS

**10:45 am-12:15 pm**

**[38] Mock Tax Court Trial**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Procedure & Litigation
A mock trial in the Tax Court, including pre-trial procedure, witness examination, as well as commentary and vignettes by private and government practitioners and the Court.
Speakers: Honorable David Laro, U.S. Tax Court, Washington, DC
G. Michelle Ferreira, Greenberg Traurig, LLP, Palo Alto
Jordan Musen, Associate Area Counsel, SB/SE, Thousand Oaks
Bill Norman, Ord & Norman, Los Angeles

**[39] Charitable Remainder Trusts at Age 37**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Tax-Exempt Organizations
Statutory provisions governing charitable remainder trusts were enacted in 1969. Many estate planners are familiar with the income tax planning uses of CRTs, but also should be aware of gift, estate, and generation-skipping transfer tax-saving opportunities that an benefit donors who wish to maximize their gifts to both loved ones and charities. Practitioners also should be aware of techniques to maximize the value of CRTs that may no longer serve the purposes for which they originally were intended.
This program will review the basics CRT rules and discuss more advanced techniques.
Speakers: William Finestone, Finestone & Richter, Los Angeles
Olivia O. Hansen, Luce, Forward, Hamilton & Scripps LLP, San Diego

**[40] IRA's and Trusts; To Trust or Not to Trust**
(1.5 Hours of MCLE, Legal Specialization and CPE Credit)
Sponsored by Young Tax Lawyers and co-sponsored by Estate and Gift Tax
The Treasury Department issued Treas. Reg. §§1.401(a)(9)-9 and 1.041(a)(9)-6T (the "Final Regulations") in 2002 which provide guidance on which trust beneficiaries must be taken into account when determining (i) whether an IRA has a "designated beneficiary", and (ii) the identity of the oldest beneficiary for purposes of determining required minimum distributions. This presentation will discuss these regulations and how the safe harbor "conduit trust" does not adequately address taxpayers' desire to restrict beneficiary access to IRA distributions and more!
Speakers: Jennifer Marie Hill, Denherder & Associates APC, San Diego
John W. Prokey, Ramsbacher Prokey LLP, San Jose

**12:15 pm** **Conference Adjourns**

# Mark your calendars now for 2008
# November 7-9 in San Francisco!

# REGISTRATION FORM

To pre-register, complete the Registration Form and the Course Selector. Keep a photocopy for your records, and mail or fax the Registration Form by October 11 for the early-bird discount BUT not later than October 25, 2007. Use a separate form for each registrant.

**BY FAX:** 415.538.2368. Credit card registrations only. If pre-registration is faxed, do not mail original form. Fax registrations cannot be confirmed by telephone. Keep a copy of your forms.

**BY MAIL:** Program Registrations, State Bar of California, 180 Howard Street, San Francisco, CA 94105-1639.

**REGISTRATION** (Please print or type name as it should appear on your name badge.)

Name: ______________________ CA State Bar # (if applicable): ______________________

Firm/Company: ____________________________________________

Address: ____________________________________________

City, State ______________________ Zip: ______________________

Telephone: ______________________ Fax: ______________________

E-mail Address: ______________________ Spouse/Guest name: ______________________
*(required for email confirmation)*

*Your name and address may be disclosed to other 2007 Annual Meeting attendees and sponsors.*
❑ Check here, if you don't want your information disclosed.

**FEES** (Check one. Registration fee includes Saturday and Sunday continental breakfasts and Friday and Saturday receptions.)

**Tax Section Members**
- ❑ $445 (Early-Bird Pre-registration received by October 11)
- ❑ $555 (Pre-registration received after October 11 and before October 25)

**Non-Section Members** (Price includes 2008 Taxation section membership of $75)
- ❑ $530 (Early-Bird Pre-registration received by October 11)
- ❑ $630 (Pre-registration received after October 11 and before October 25)

- ❑ **Government Employees** (Attorney/Non-Attorney) $120
- ❑ **Law School Faculty/Staff** $120
- ❑ **Law Students** $70
- ❑ **Program Written Materials only** $150

**TICKETED EVENTS**

***Friday, November 2, 2007***
Committee Luncheons—$30 per person
(Please check the committee lunch you wish to attend below)

[41] ❑ Corporate Tax
[42] ❑ Estate & Gift Tax
[43] ❑ Practice & Procedure
[44] ❑ Income & Other
[45] ❑ Young Tax Lawyers
[46] ❑ State & Local Tax (California Tax Policy Conference)

} (# in party) @ $30 per person =$__________

[47] ❑ Friday Cocktail Reception (FREE) I will attend _____ (# in party).
[48] ❑ Annual Meeting Dinner @ $55 per person _____ (# in party). =$__________
[49] ❑ State & Local Tax Dinner (California Tax Policy Conference) @ $45 per person _____ (# in party). =$__________

***Saturday, November 3***
[50] ❑ Continental Breakfast (FREE) I will attend _____ (# in party).
[51] ❑ Luncheon (Keynote/Awards) @ $45 per person _____ (# in party). =$__________
[52] ❑ Saturday Cocktail Reception (FREE) I will attend _____ (# in party).

***Sunday, November 4***
[53] ❑ Continental Breakfast (FREE) I will attend _____ (# in party).

**PAYMENT METHOD** Registration fees may be paid by check, Visa or MasterCard (no other credit cards will be accepted). Make checks payable to the State Bar of California.

**TOTAL AMOUNT ENCLOSED/TO BE CHARGED =$__________**

CREDIT CARD INFORMATION ❑ Visa ❑ MasterCard

Account Number ______________________ Expiration Date ______________________

Cardholder's Name ______________________ Cardholder's Signature ______________________

For registration information please call 415.538.2508 · · · For program content information please call 415.538.2393

# Course Selector

(State and local tax committee programs are shown in purple.)

Check the appropriate boxes below for the programs you wish to attend. Retain a copy of this form for your records. FAX this form with your Program Registration Form to: (415) 538-2368.

Name ______________________________ CA State Bar # (if applicable): ________________________

## FRIDAY NOVEMBER 2

**1:30 pm – 2:30 pm**
- ❏ [1] The Blair Witch Project: Hot Topics in California's Taxation of Trusts

**1:30 pm – 3:00 pm**
- ❏ [2] Estate and Gift Tax Update
- ❏ [3] Tax Issues of Ownership and Operation of Private Aircraft and Watercraft
- ❏ [4] Advanced Charitable Giving- Pension Protection Act Donor and Exempt Organization Provisions
- ❏ [5] Chief Counsel Roundtable

**3:15 pm – 4:45 pm**
- ❏ [6] Whistleblowers: The Law and Ethics of Representing Tax Informants in California and before the IRS
- ❏ [7] Surprise! You have a Foreign Trust

**3:15 pm – 4:45 pm (continued)**
- ❏ [8] Out of Settlement into the Litigation Fire: The Latest in the Tax Shelter Wars
- ❏ [9] Property Tax Issues and Trust Administration
- ❏ [10] State and Local Tax Litigation: What's Hot and What's Not

**5:00 pm – 6:00 pm**
- ❏ [11] Sharing a Piece of the Pie: Taxation of Compensatory Partnership Interests
- ❏ [12] Fun with Credit: Borrowing to Enhance Tax Benefits
- ❏ [13] Discharging and Litigating Tax Liabilities in Bankruptcy Under the New Bankruptcy Law
- ❏ [14] California Legislation - Something Old and New

## SATURDAY NOVEMBER 3

**8:45 am – 10:45 am**
- ❏ [15] Corporate Income Tax Update
- ❏ [16] Practical Considerations For Estate Tax Returns: Audits, Appeals and Tax Court
- ❏ [17] Section 409A and Deferred Compensation: Where Are We Now?
- ❏ [18] Practitioners of Tax: Ethical Considerations and Consequences
- ❏ [19] Nexus - Physical Presence? Economic Presence? Attribution?

**11:00 am – 12:00 noon**
- ❏ [20] Tax Updates for Domestic Partnerships in California
- ❏ [21] Tax Issues Affecting IRC Sec. 1031 Exchanges
- ❏ [22] The Razor's Edge: Practical Realities and Ethical Responsibilities in Egg Shell Audits
- ❏ [23] Legal, Tax and Insurance Issues in Business Succession Planning for Corporations and Partnerships: A Practical Discussion
- ❏ [24] Humor in the High Court

**2:15 pm – 3:15 pm**
- ❏ [25] Using ESOP's as an M&A Acquisition and Business Succession Tool
- ❏ [26] State Fiduciary Income Taxation: The National Landscape -- and California's Peculiar Problem
- ❏ [27] IRS Collection Techniques and Third Parties
- ❏ [28] Nonprofit Organizations and Politics: Politics and Charities Don't Mix

**2:15 pm – 3:45 pm**
- ❏ [29] Apportionment: Where Are We Now?

**3:30 pm – 5:30 pm**
- ❏ [30] Global Enforcement Here to Stay: Cross-Border Evidence Gathering and Enforcement
- ❏ [31] Avoiding "Overruled"- Best Practices in the Tax Court
- ❏ [32] Mind The Tax Gap

**4:00 pm – 5:30 pm**
- ❏ [33] Combined Reporting: A Trip Down Memory Lane and Recent Policy Considerations

## SUNDAY NOVEMBER 4

**8:30 am – 10:15 am**
- ❏ [34] Sales & Use Tax: Hot Topics and Recent Developments

**8:30 am – 10:30 am**
- ❏ [35] Legislative Income Tax Update and Current Developments
- ❏ [36] Federal Procedural Roundtable

**10:30 am-12:15 pm**
- ❏ [37] FTB and BOE Procedural Nuts & Bolts with a Stroll Down Settlement Lane

**10:45 am-12:15 pm**
- ❏ [38] Mock Tax Court Trial
- ❏ [39] Charitable Remainder Trusts at Age 37
- ❏ [40] IRA's and Trusts; To Trust or Not to Trus

# HOTEL INFORMATION

**HOTEL RESERVATIONS** **October 11 Deadline**

The Hilton La Jolla Torrey Pines is the headquarters of the 2007 Annual Meeting, and is located at 10950 North Torrey Pines Road, La Jolla, CA 92037. For reservations call 1-800-445-8667. Mention the State Bar for the special Annual Meeting rate.

A block of rooms has been reserved at the rate of $177 single or double occupancy plus tax per night. Individuals are entitled to the group rate if reservations and deposit in the amount of the first night's room and tax are made by October 11, 2007. Reservation must be made by the cut-off date. To make your reservation call the hotel directly (1-800-445-8667). The Hilton La Jolla Torrey Pines will send a reservation confirmation.

# PROGRAM REGISTRATION FEES AND GENERAL INFORMATION

### PRE-REGISTRATION

EARLY-BIRD pre-registration deadline is October 11, 2007.
Final pre-registration deadline is October 25, 2007.
Register on-site after October 25.

### REGISTRATION FEES

Early-Bird Pre-Registrants receive a $100 discount

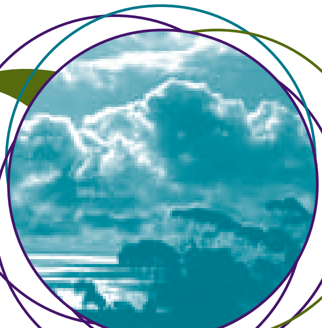
**Tax Section members** pay **$455** (if registration is received by Early-Bird deadline of October 11) or $555 (registration received after October 11 but before October 25). **Non-Tax Section members** pay $530 (registration received by October 11) or $630 (registration received after October 11 but before October 25). The non-section member fee includes $75 membership fee for 2008. **Government Employees (attorney/non-attorney)** and **Law School Faculty/Staff** pay $120. **Law Students** pay $70.

### ON-SITE REGISTRATION

On-site registration for the 2007 Annual Meeting of the California Tax Bars and California Tax Policy Conference will be accepted on-site on a space available basis. Fees are $555 Section members, $630 Non-Section Members, $120 Government Employees or Law School Faculty, and $70 Law Students.

### CANCELLATION FEES

A refund less a non-refundable fee of $50 will be made for all registration cancellations received in writing by October 25, 2007. No refunds will be made for cancellations after that date.



### MCLE/LEGAL SPECIALIZATION/CPE CREDIT

Earn up to 13.5 hours of MCLE/Legal Specialization/CPE participatory credit, which includes two (2) hours Legal Ethics (plus Bonus 2 hours self-study MCLE credit for Early-Bird registrants.)
Attendees must sign in at the door to each program to obtain credit. Certificates presented upon sign-in will serve as a record of legal specialization credit, if the course is so certified.

### BONUS MCLE SELF-STUDY CREDIT

Early-Bird Conference registrants will receive two extra hours of MCLE credit (self-study) with the audio CD programs The Common Pitfalls of Legal Practice, an examination of the substance abuse, mental health and stress challenges commonly encountered by legal professionals and the resources to address the problems, and Bias and the Legal Profession, a discussion of respect, fairness, dignity, and equality that helps participants to identify and address learned biases in the legal profession. CD tapes are complimentary to paid early-bird Conference registrants.

### SPEAKER SUBSTITUTIONS

Speakers may be substituted due to unavailability or scheduling conflicts. No refunds will be given due to speaker substitution.

### AUDIO TAPES

Audiotapes will be available for all educational programs. You can order tapes on-site or any time following the program. For more information contact Versa-Tape at 800.727.8883.

### FOR MORE INFORMATION

For registration information call Program Registrations at 415.538.2508. For program content call 415.538.2585 or visit our website at: www.calbar.ca.gov./taxation.

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# 2007 Annual Meeting of the California Tax Bar & California Tax Policy Conference

## HILTON LA JOLLA TORREY PINES
## NOVEMBER 2-4, 2007

### Hotel Reservation Deadline
October 11, 2007

### Pre-Registration Deadlines
October 11, 2007 (Early-Bird Pre-Registration Deadline)
October 25, 2007 (Final Pre-Registration Deadline – Register on-site after this date)

**REGISTER ON-LINE AT WWW.CALBAR.CA.GOV/TAXATION**

Includes the TAX LL.M. Job Fair hosted by the Tax LL.M. Programs at Chapman University School of Law, Golden Gate University School of Law, Loyola Law School, Los Angeles, and University of San Diego School of Law